

## Appendix A—Analysis of Salaries

This list provides guidance to LEAs on which object and function may be used for various job positions. It is not intended to be an all-inclusive list; rather, it is a representative sample on which LEAs can expand.

Salary Object Classification	Function	Position Title
1100 Teachers	1000	Teacher, Adaptive Physical Education
	1000	Teacher, Assistant (Credentialed)
	1000	Teacher, Coach, P.E. (Credentialed)
	1000	Teacher, Resource Specialist
	1000	Teacher, Speech
	1000	Teachers, Student (Permit)
	1000	Teacher, Substitute
	1000	Teacher, Tutor (Credentialed)
	1000	Certificated Playground Supervisor
	4000	Stipend to Teacher for Extracurricular Activities
1200 Certificated Pupil Support	2420	Librarian
	3110	Counselor, Pupil/Parent
	3120	Psychologist
	3130	Child Welfare/Attendance (SARB)
	3130	Social Worker
	3140	Nurse
	3140	Dental Hygienist (Credentialed)
	3140	Dentist (Credentialed)
	3150	Audiologist (Credentialed)
1300 Certificated Supervisors and Administrators	7200	Administrator
	2700	Dean
	2700	Dean, Assistant
	2700	Principal
	2700	Principal, Assistant
	2700	Registrar (Credentialed)
	2700	Vice-Principal
	Various	Coordinator
	Various	Director
	Various	Specialist
	Various	Supervisor
	2100	Superintendent, Assistant, Instruction
	7100	Superintendent (Credentialed)
	7200	Superintendent, Assistant, Finance (Credentialed)
	2700	Stipend to Teacher for Academic Dept. Chair

Salary Object Classification	Function	Position Title
1900 Other Certificated	2100	Program Specialist, Special Education
	2100	Program Specialist, Other
	2140	Mentor Teacher Stipend
	2490	Resource Specialist-Not Classroom
	5400	Civic Center Employees (Credentialed) ( <i>Education Code</i> Section 38133)
2100 Instructional Aides	1000	Bilingual Teacher Aide
	1000	Classroom Teacher Aide
	1000	Special Ed Classroom Interpreter
	1000	Teacher Aide Substitute
	1190	Orientation and Mobility Therapist (not Credentialed)
	4000	Coach, Classified (After School)
2200 Classified Support	2420	Media Aide
	2420	Library Aide
	2420	Computer Lab Technician
	3110	Career Center Assistant
	3120	Psychologist (Classified)
	3150	Audiologist (Classified)
	3150	Audiometrist (Classified)
	3140	Health Aide
	3600	Bus Driver
	3600	Bus Mechanic
	3700	Cook
	3700	Nutritionist
	7200	Data Processing Computer Operator
	7500	Warehouse Worker
	8100	Custodian
	8100	Delivery Person
	8100	Gardener
	8100	Maintenance Worker
	8300	Guard
	4100	Stage Hand
	3130	Truancy Officer
	4100	Student Employee for Ancillary Events
	8300	Crossing Guard
	2490/2495/ 5000	Child Care Personnel (Noninstructional)
	Various	Interpreter

Salary Object Classification	Function	Position Title
2300 Classified Supervisors and Administrators	2700	Site Administrator
	7100	Governing Board Member
	7100	Superintendent
	7200	Accountant, Chief
	7200	Business Manager
	7200	Controller
	7200	Assistant Superintendent, Finance
	7200	Personnel Commission Member
	7200	Purchasing Director/Manager
	Various	Coordinator of _____
	Various	Director of _____
	Various	Supervisor of _____
2400 Clerical, Technical, and Office Staff	7200	Accountant
	7200	Bookkeeper
	7200	Buyer
	7200	Duplicating Machine Operator
	7700	Computer Operator
	7700	Programmer or Analyst
	2420/7700	Computer Services Technician
	2700/7200	Attendance Clerk
	Various	Clerk
	Various	Secretary
2900 Other Classified	1000	Students (Instructional purposes only)
	1000	Noon Duty Personnel
	5400	Civic Center Aides
	8500	Building Inspectors



## Appendix B—Consistency of Standardized Account Code Structure with the Federal Handbook

The following pages provide a cross-reference between the Standardized Account Code Structure in this manual and the federal accounting manual, *Financial Accounting for Local and State School Systems*, commonly referred to as the Federal Handbook.

Federal Handbook	Standardized Account Code Structure
<b>Criteria for Items of Information</b>	
<p>The following basic criteria were used in selecting items and classifications for inclusion:</p>	<p>The Standardized Account Code Structure is a logical, well-organized structure that:</p>
<ol style="list-style-type: none"> <li>1. The items, accounts, and categories of information should provide the basic framework fundamental to a comprehensive financial management system.</li> </ol>	<ul style="list-style-type: none"> <li>• Contains all fields and accounts necessary for LEAs to run a financial management system</li> </ul>
<ol style="list-style-type: none"> <li>2. The guidelines should serve all sizes and types of LEAs.</li> </ol>	<ul style="list-style-type: none"> <li>• Is appropriate for different sizes and types of school districts</li> </ul>
<ol style="list-style-type: none"> <li>3. The categories of accounts should be both contractible and expandable, enabling all LEAs to adapt them to support various financial management information systems.</li> </ol>	<ul style="list-style-type: none"> <li>• Uses optional accounts and ranges and allows for the addition of nonmandated fields</li> </ul>
<ol style="list-style-type: none"> <li>4. Data elements should be additive into needed categories for purposes of reporting and comparing at the local, state, and federal levels.</li> </ol>	<ul style="list-style-type: none"> <li>• Allows data collection at a detailed or general level; allows summary of data from minor accounts to major accounts</li> </ul>
<ol style="list-style-type: none"> <li>5. The guidelines should conform to generally accepted governmental accounting principles.</li> </ol>	<ul style="list-style-type: none"> <li>• Conforms to generally accepted accounting principles (GAAP)</li> </ul>
<ol style="list-style-type: none"> <li>6. The guidelines should include the categories necessary to provide full disclosure of financial information.</li> </ol>	<ul style="list-style-type: none"> <li>• Provides full disclosure by using the minimum account fields and capturing a comprehensive data set related to each revenue and expenditure</li> </ul>
<ol style="list-style-type: none"> <li>7. The categories included should provide an adequate audit trail.</li> </ol>	<ul style="list-style-type: none"> <li>• Provides an adequate audit trail</li> </ul>

### Conformance with Generally Accepted Accounting Principles

For LEAs, adherence to GAAP implies that their financial reports contain the same types of financial statements for the same categories and types of funds and account groups. Such conformity will enhance the comparability of LEA financial reporting.

The structure provides all LEAs with a common set of fields and accounts that can be used to generate financial reports. The Object field is used to collect data for financial statements, and the Resource field is used to collect data for categorical reporting requirements.

### Basic Philosophy of Financial Accounting

1. The chart of accounts encourages full disclosure of the financial position of the LEA.
2. Comprehensiveness of financial reporting is encouraged.
3. Simplified reporting is encouraged.
4. Financial reporting emphasizes the results of LEA operations more than the resources applied.
5. The account classification system is flexible; it meets the needs of both small and large LEAs while retaining comparability of reporting data.
6. The classification of accounts and the recommended reporting structure remain in accordance with generally accepted accounting principles.

The basic philosophy of financial accounting closely resembles the “Criteria for Items of Information” (presented earlier in this section). The Standardized Account Code Structure meets these criteria. In addition, the structure focuses on results, particularly in the Goal field. The logical flow of the structure assists nontechnical users in understanding how revenues and expenditures are classified. The number of mandated fields has been kept to a minimum to simplify the structure.

### Suggested Criteria for Statewide System

#### Adapting State Reporting Requirements

As soon as the state handbook is developed, the state educational agency (SEA) should redesign the state’s reports based upon that handbook. Its requirements probably will not be implemented for another year or two, but the formats are needed for training LEAs.

The structure can be used to generate reports as a byproduct of the system through data downloads. CDE plans to eliminate unnecessary reports and forms and to collect financial information electronically.

### Comparability

To achieve financial comparability, LEAs, SEAs, and the federal agencies concerned with education must be prepared to use the minimum account classifications included here. This comparability should provide assistance to LEAs, state and federal administrators, legislators, LEA boards of education, and the general public in understanding where the funds come from and how they are used.

The structure uses the minimum account classifications and provides comparability across LEAs. Administrators using the structure can create reports that:

- Fulfill categorical requirements
- Show goals or purposes of the LEA
- Track funding by source
- Track funding by use

### The Financial Accounting Account Classification Structure

The dimensions applicable to each type of transaction are:

The structure utilizes the following account fields:

Revenues	Expenditures	Balance Sheet
Fund	Fund	Fund
Revenue	Program	Balance Sheet
Account		
Source	Function	
Project/	Object	
Reporting	Project/Reporting	
	Level of Instruction	
	Operational Unit	
	Subject Matter	
	Job Classification	
	Special Cost Center	

- Fund/Account Group
- Resource
- Goal
- Function (Activity)
- Object
- School

The Object field contains accounts for the revenue, expenditure, and balance sheet dimensions.

Pages 48–49 of the Federal Handbook show how these account combinations comply with the minimum account classifications.

